



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HATLEY WATER & SEWER UTILITY

Principal Office: P.O. BOX 99  
HATLEY, WI 54440-0099

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF HATLEY WATER & SEWER UTILITY**Utility Address:** P.O. BOX 99  
HATLEY, WI 54440-0099**When was utility organized?** 3/25/1992**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOAN WAWRZASZEK**Title:****Office Address:**P.O. BOX 99  
HATLEY, WI 54440-0099**Telephone:** (715) 446 - 2612**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.P.O. BOX 179  
WAUSAU, WI 54402-0179**Telephone:** (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DAVID NARLOCH**Title:** PRESIDENT**Office Address:**P.O. BOX 99  
HATLEY, WI 54440-0099**Telephone:** (715) 446 - 2612**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** KRAUSE, HOWARD & COMPANY, S.C.  
P.O. BOX 179  
WAUSAU, WI 54402-0179

**Telephone:** (715) 845 - 7306 EXT**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** 01/01/00 - 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** EUGENE WESOLOWSKI**Title:** OPERATOR IN TRAINING**Office Address:**

P.O. BOX 99  
HATLEY, WI 54440-0099

**Telephone:** (715) 446 - 2612**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

BILL KARSCHNEY, TRUSTEE  
DAVID NARLOCH, PRESIDENT  
STEPHEN PLUGER, TRUSTEE  
RICHARD SCHABER, TREASURER  
JOAN M. WAWRZASZEK, CLERK

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 3/25/1992

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	65,558	66,530	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	22,950	22,959	2
Depreciation Expense (403)	16,672	16,657	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,450	17,699	5
<b>Total Operating Expenses</b>	<b>57,072</b>	<b>57,315</b>	
<b>Net Operating Income</b>	<b>8,486</b>	<b>9,215</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>8,486</b>	<b>9,215</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	15,645	17,614	9
Miscellaneous Nonoperating Income (421)	(18,460)	(17,321)	10
<b>Total Other Income</b>	<b>(2,815)</b>	<b>293</b>	
<b>Total Income</b>	<b>5,671</b>	<b>9,508</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>5,671</b>	<b>9,508</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	34,680	35,868	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,629	1,629	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>36,309</b>	<b>37,497</b>	
<b>Net Income</b>	<b>(30,638)</b>	<b>(27,989)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(247,906)	(219,917)	19
Balance Transferred from Income (433)	(30,638)	(27,989)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(278,544)</b>	<b>(247,906)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK ACCOUNT	1,893	4
SPECIAL ASSESSMENTS	13,752	5
<b>Total (Acct. 419):</b>	<b>15,645</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGLATED SEWER DEPARTMENT	(18,460)	6
<b>Total (Acct. 421):</b>	<b>(18,460)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	65,558	0	0	0	<b>65,558</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>65,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,558</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	972,203	972,203	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	126,992	109,554	<b>2</b>
<b>Net Utility Plant</b>	<b>845,211</b>	<b>862,649</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,576,777	2,576,777	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	356,027	312,786	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,220,750</b>	<b>2,263,991</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	244,298	267,581	<b>6</b>
Special Funds (125)	69,814	46,622	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,534,862</b>	<b>2,578,194</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	45,720	29,888	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	9,517	9,197	<b>11</b>
Other Accounts Receivable (143)	21,237	20,293	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	32,328	31,826	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	1,698	1,572	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>110,500</b>	<b>92,776</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,490,573</b>	<b>3,533,619</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(278,544)	(247,906)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(278,544)</b>	<b>(247,906)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	653,427	665,673	<b>24</b>
Advances from Municipality (223)	36,202	36,202	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>689,629</b>	<b>701,875</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,051	4,323	<b>28</b>
Payables to Municipality (233)	11,178	13,281	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	16,558	16,558	<b>31</b>
Interest Accrued (237)	13,757	14,024	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>47,544</b>	<b>48,186</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,031,944	3,031,464	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,490,573</b>	<b>3,533,619</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	972,203	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>972,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	126,992	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>126,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>845,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	109,554				<b>109,554</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	16,672				<b>16,672</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	766				<b>766</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>17,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,438</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>126,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,992</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,576,777			2,576,777	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>2,576,777</b>	<b>0</b>	<b>0</b>	<b>2,576,777</b>	
Less accum. prov. depr. & amort. (122)	312,786	43,241		356,027	3
<b>Net Nonutility Property</b>	<b>2,263,991</b>	<b>(43,241)</b>	<b>0</b>	<b>2,220,750</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
FHA SPECIAL ASSESSMENT BOND - WATER	08/31/1993	08/01/2032	5.25%	71,790	<b>1</b>
FHA SPECIAL ASSESSMENT BOND-SEWER	08/31/1993	08/01/2032	5.25%	162,137	<b>2</b>
FHA WATER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	70,200	<b>3</b>
FHA SEWER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	349,300	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>653,427</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
VILLAGE OF HATLEY	11/30/1993	01/01/2020	4.50%	36,202	1
<b>Total for Account 223</b>				<b>36,202</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	16,558	1
<b>Accruals:</b>		
Charged water department expense	17,450	2
Charged electric department expense		3
Charged sewer department expense	140	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>17,590</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	16,558	6
Social Security taxes	950	7
PSC Remainder Assessment	82	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>17,590</b>	
<b>Balance end of year</b>	<b>16,558</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
FHA - SEWER REVENUE BOND	7,642	18,458	18,544	7,556	1
FHA - SEWER SPECIAL ASSESS.	3,372	8,672	8,786	3,258	2
FHA - WATER REVENUE BOND	1,536	3,710	3,727	1,519	3
FHA - WATER SPECIAL ASSESS.	1,474	3,840	3,890	1,424	4
<b>Subtotal</b>	<b>14,024</b>	<b>34,680</b>	<b>34,947</b>	<b>13,757</b>	
<b>Advances from Municipality (223)</b>					
1994 ADVANCE	0	1,629	1,629	0	5
<b>Subtotal</b>	<b>0</b>	<b>1,629</b>	<b>1,629</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,024</b>	<b>36,309</b>	<b>36,576</b>	<b>13,757</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	926,085	0	0	2,105,379	0	<b>3,031,464</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
HOOK-UP FEES/PERMITS	480					<b>480</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>926,565</b>	<b>0</b>	<b>0</b>	<b>2,105,379</b>	<b>0</b>	<b>3,031,944</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	670,500			1,619,475		<b>2,289,975</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER - SPECIAL ASSESSMENTS	77,243	2
SEWER - SPECIAL ASSESSMENTS	167,055	3
<b>Total (Acct. 124):</b>	<b>244,298</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE	69,814	4
<b>Total (Acct. 125):</b>	<b>69,814</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,517	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>9,517</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	21,237	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>21,237</b>	
<b>Receivables from Municipality (145):</b>		
2001 TAX ROLL	32,328	13
<b>Total (Acct. 145):</b>	<b>32,328</b>	
<b>Prepayments (165):</b>		
INSURANCE	1,698	14
<b>Total (Acct. 165):</b>	<b>1,698</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
VARIOUS 2001 ITEMS PAID BY MUNICIPALITY	11,178	17
<b>Total (Acct. 233):</b>	<b>11,178</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	972,203	0	0	0	<b>972,203</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	118,273	0	0	0	<b>118,273</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	926,325	0	0	0	<b>926,325</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(72,395)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(72,395)</b>	
Net Operating Income	8,486	0	0	0	<b>8,486</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(263,225)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(263,225)</b>	
<b>Net Income</b>		
Net Income	(30,638)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

#### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board  
Village of Hatley Water &  
Sewer Utility  
Hatley, Wisconsin

We have compiled the Municipal Utility Annual Report - Class D of the Village of Hatley Water & Sewer Utility as of December 31, 2001 and for the year then ended included in the accompanying prescribed form in accordance with Statements on Accounting and Review Services by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from United States generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.  
Certified Public Accountants  
March 5, 2002

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

Response received 10/31/02:

1. Detail prprovided, insurance, interest, net of PIE and PFP
2. Plan provided (forwarded to Peter F. )
3. No \$ for 686.

September 20, 2002

Ms. Joan Wawrzaszek  
Village of Hatley Water Utility  
P.O. Box 99  
Hatley, WI 54440-0099

2001 Analytical Review DWCCA-2483-ELE

Dear Ms. Wawrzaszek:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail for the amount reported in Account 233, page F-18, described as "various 2001 items paid by the municipality". A short list will be sufficient. Please note for the future that any amount, even grouped amounts, greater than \$2,000 needs a full description.
2. During our review, we noted the percent of water losses for your water utility was 34 percent in 2001. This loss is in excess of the Wis. Admin. Code PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water loss and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or e-mail us within the next 30 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Water loss plans may be e-mailed to [peter.feneht@psc.state.wi.us](mailto:peter.feneht@psc.state.wi.us) and indicate in your response to

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## FINANCIAL SECTION FOOTNOTES

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the review letter that you have (or will) comply.

3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	61,421	1
<b>Total Sales of Water</b>	<b>61,421</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	629	2
Other Water Revenues (474)	3,508	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,137</b>	
<b>Total Operating Revenues</b>	<b>65,558</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	16,944	5
General Operating Expenses (680-690)	6,006	6
<b>Total Operation and Maintenance Expenses</b>	<b>22,950</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	16,672	7
Amortization Expense (404)		8
Taxes (408)	17,450	9
<b>Total Other Operating Expenses</b>	<b>34,122</b>	
<b>Total Operating Expenses</b>	<b>57,072</b>	
<b>NET OPERATING INCOME</b>	<b>8,486</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	161	7,168	28,851	4
Commercial	12	1,133	3,554	5
Industrial	1	792	1,636	6
<b>Total Metered Sales to General Customers (461)</b>	<b>174</b>	<b>9,093</b>	<b>34,041</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,952	8
Other Sales to Public Authorities (464)	6	332	1,428	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>181</b>	<b>9,425</b>	<b>61,421</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	25,952	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>25,952</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	629	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>629</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	783	7
<b>Other (specify):</b>		
STANDBY AND MANDATORY NON-COMPLIANCE FEES	2,725	8
<b>Total Other Water Revenues (474)</b>	<b>3,508</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	9,603	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,811	3
Chemicals (630)	221	4
Supplies and Expenses (640)	3,560	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	749	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,944</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,818	8
Office Supplies and Expenses (681)	268	9
Outside Services Employed (682)	1,962	10
Insurance Expense (684)	958	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>6,006</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>22,950</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		16,558	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		140	<b>2</b>
<b>Net property tax equivalent</b>		<b>16,418</b>	
Social Security		950	<b>3</b>
PSC Remainder Assessment		82	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>17,450</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.220729				3
County tax rate	mills		6.748900				4
Local tax rate	mills		0.771647				5
School tax rate	mills		10.151900				6
Voc. school tax rate	mills		2.079055				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.972231</b>				10
Less: state credit	mills		1.318153				11
<b>Net tax rate</b>	mills		<b>18.654078</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>0.771647</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.230955</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>13.002602</b>				17
<b>Total Tax Rate</b>	mills		<b>19.972231</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.651034</b>				19
<b>Total tax net of state credit</b>	mills		<b>18.654078</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>12.144440</b>				21
Utility Plant, Jan. 1	\$	972,203	972,203				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>972,203</b>	<b>972,203</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>972,203</b>	<b>972,203</b>				26
Assessment Ratio	dec.		0.906087				27
<b>Assessed Value</b>	\$	<b>880,900</b>	<b>880,900</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>12.144440</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>10,698</b>	<b>10,698</b>				30
Tax Equivalent per 1994 PSC Report	\$	16,558					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>16,558</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	9,906		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>9,906</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	79,141		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	75,916		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>155,057</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,753		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>14,753</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,770		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			9,906	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>9,906</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			79,141	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			75,916	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>155,057</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,753	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>14,753</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			7,770	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	154,805		26
Transmission and Distribution Mains (343)	460,977		27
Fire Mains (344)	0		28
Services (345)	74,150		29
Meters (346)	25,529		30
Hydrants (348)	63,570		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>786,801</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,413		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,273		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>5,686</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>972,203</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>972,203</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			154,805 26
Transmission and Distribution Mains (343)			460,977 27
Fire Mains (344)			0 28
Services (345)			74,150 29
Meters (346)			25,529 30
Hydrants (348)			63,570 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>786,801</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,413 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,273 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>5,686</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>972,203</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>972,203</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,136	2,136	1
February			1,973	1,973	2
March			1,789	1,789	3
April			865	865	4
May			863	863	5
June			913	913	6
July			1,097	1,097	7
August			1,017	1,017	8
September			853	853	9
October			959	959	10
November			854	854	11
December			1,093	1,093	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>14,412</b>	<b>14,412</b>	
Less: Water sold				9,425	13
Volume pumped but not sold				4,987	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				125	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				125	19
Volume pumped but unaccounted for				4,862	20
Percent of water lost				34%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
WATER LEAKS					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				109,000	23
Date of maximum: 12/10/2001					24
Cause of maximum:					25
FILLING WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18,000	26
Date of minimum: 10/5/2001					27
Total KWH used for pumping for the year				23,300	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CTY "Y" & LEPAK STREET	92-0750	50	20	1	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1			<b>1</b>
Location	LEPAK			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	LAYNE			<b>5</b>
Year Installed	1993			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	300			<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>10</b>
Year Installed	1993			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	25			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1993		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	155		10
Total capacity in gallons (actual)	65,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	21,503	0	0	0	21,503
P	D	8.000	4,575	0	0	0	4,575
<b>Total Within Municipality</b>			<b>26,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,078</b>
<b>Total Utility</b>			<b>26,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,078</b>

1  
2

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	232	0	0	0	232	58	1
M	1.500	4	0	0	0	4		2
M	4.000	1	0	0	0	1		3
<b>Total Utility</b>		<b>237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237</b>	<b>58</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	187	0	0	0	187	10	1
1.000	5	0	0	0	5	0	2
2.000	1	0	0	0	1	0	3
<b>Total:</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>10</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	160	12	0	4	0	11	187	1
1.000	2	0	1	1	0	1	5	2
2.000	0	0	0	1	0	0	1	3
<b>Total:</b>	<b>162</b>	<b>12</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>12</b>	<b>193</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
<b>Total Fire Hydrants</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	95

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## **WATER OPERATING SECTION FOOTNOTES**

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NONE